

ABSTRACT OF THE DISCLOSURE

This invention provides a semiconductor device including a semiconductor substrate, a transistor having a gate insulation film on the semiconductor substrate and a gate electrode on the gate insulation film, and a device isolating insulation film having a first portion which extends from a surface of the semiconductor substrate to an inner part of the semiconductor substrate and a second portion which protrudes from the semiconductor substrate, wherein a side surface of the second portion is in direct contact with a side surface of the gate electrode at least partially and a cross section of the gate electrode is reverse tapered. This invention also provides a manufacturing method thereof.